BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203		
Petitioner:		
WILLIAM MICHAEL FURMAN,		
v.		
Respondent:		
SAN JUAN COUNTY BOARD OF EQUALIZATION.		
Attorney or Party Without Attorney for the Petitioner:		Docket Number: 37835
Name:	William Michael Furman	
Address:	P.O. Box 13570	
	Odessa, Texas 79768	
Phone Number:	(915) 381-8100	
E-mail:		
Attorney Registration No.:		
ORDER		

**THIS MATTER** was heard by the Board of Assessment Appeals on March 16, 2001, Karen E. Hart, Mark R. Linné, and Harry J. Fuller presiding. Petitioner was not represented at the hearing. Respondent was represented by Paul C. Sunderland, Esq., via telephone conference call.

# FINDINGS OF FACT AND CONCLUSIONS:

1. Subject property is legally described as follows:

## ANGLO SAXON PLACER #1, #2, & #3 (San Juan County Schedule No. 47750310040007)

2. Petitioner is requesting exemption of taxes on the subject property for tax year 1999.

3. Petitioner did not attend the hearing, and did not make a telephone appearance.

4. Counsel for Respondent moved to dismiss the appeal on the grounds that the Board lacks jurisdiction.

5. The Petitioner is requesting an exemption. He has not filed an appeal for exemption with the Property Tax Administrator.

6. The Board grants Respondent's Motion to Dismiss due to lack of jurisdiction.

#### **ORDER:**

The petition is dismissed.

### **APPEAL:**

Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

If Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the court of appeals for judicial review within 30 days from the date of this decision.

**DATED** this  $21^{\text{st}}$  day of March, 2001.

#### **BOARD OF ASSESSMENT APPEALS**

Karen E. Hart

inné Harry J

This decision was put on the record

March 16, 2001

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

Diane Von Dollen

37835.01

